

DLS Strategic Plan Kicks Off with Four Workshops on Setting Tax Rates

As part of our new Strategic Plan, the Division of Local Services (DLS) will sponsor a series of four regional workshops in August and September throughout the Commonwealth to help cities and towns prepare for setting FY13 tax rates.

The sessions are scheduled for August 15th in Rowley, September 6th in Greenfield, September 13th at Shrewsbury Town Hall, and a date to be determined for a session for Bristol and Plymouth counties and Cape Cod.

These four workshops are a direct outgrowth of discussions that took place within DLS over the course of drafting and completing our Strategic Plan. Staff suggested the meetings and they are now in the plan.

Staff from the Bureau of Accounts will lead the sessions, which are being held in partnership with local auditor and accountant groups to highlight best practices in setting tax rates. This is an opportunity for city and town finance teams to review the process and to ask questions before tax-rate setting season gets into high gear in the fall and early winter.

We are excited about implementing the DLS Strategic Plan initiatives that will enhance DLS performance and provide better service to our stakeholders. Some of this work involves designing new features on Gateway. For instance, planning has started on a new Certification Tab that will streamline forms and the external submission process to enhance the Bureau of Local Assessment's certification module, tax rate module and miscellaneous form module in FY14. Another Gateway improvement will create a search feature to facilitate public search of IGRs and Bulletins later this fiscal year.

Other aspects of the plan deal with efficiencies and effectiveness. A recent example of this is the new Community Comparison Tool which will expand over the course of FY13 to include Proposition 2 1/2 override and exclusion data, meals and rooms excise data, and other data covering the most recent 10-year period now published on the DLS website in static Excel spreadsheets.

This program exemplifies what we are trying to accomplish in the Strategic Plan: to increase our efficiency by eliminating the need for DLS staff to spend hours regularly updating static Excel spreadsheets; and to provide our stakeholders with improved access to the most current data available with the added functionality of easily creating community comparisons for groups of similar communities.

We look forward to seeing you at the workshops. Please take the time to fill out the survey form you will receive at the conclusion of these meetings as we value your feedback. As part of our Strategic Plan, it is important for us to measure whether these programs provide you with the information you need.

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Register Today for the Fourth Annual Regionalization Toolkit Conference!

The Division of Local Services, Franklin Regional Council of Governments, and the Massachusetts Association of Regional Planning Agencies are pleased to bring you the Fourth Annual Regionalization Toolkit Conference on Monday, September 10th at the College of the Holy Cross in Worcester.

The conference will feature a series of morning workshops and afternoon roundtable discussions. The workshops will highlight a series of panelists who will share their insight and experiences on regionalizing municipal services and best practices. Topics will include detailed information on city and town collaboration and economic development. Roundtable discussions are also included to help stimulate conversations among local officials on various topics of regionalization. Attendees are encouraged to engage in an open dialogue to discuss specific questions or challenges surrounding regionalization.

Lt. Governor Timothy Murray, Secretary of Housing and Economic Development Greg Bialecki, Department of Revenue Commissioner Amy Pitter and Deputy Commissioner of Revenue and Director of Municipal Affairs Robert Nunes, and Marc Draisen, Executive Director of the Metropolitan Area Planning Commission will open the conference with a series of remarks.

For additional information and to find out how to register click [here!](#)

Additional Local Tax and Finance Changes for FY13

Bureau of Municipal Finance Law

Following up on last month's piece on Community Preservation Act changes, the DLS Bureau of Municipal Finance Law has provided below information on several other local tax and finance law changes that are effective for FY13:

E-billing - Local collectors may establish voluntary e-billing programs for any tax committed to them by the assessors under a new sub-section (e) to G.L. c. 60, 3A, which relates to the form and content of local tax bills. The 2010 Municipal Relief Act amended that statute to let local tax collectors establish voluntary e-billing programs, but only for real and personal property taxes. An outside section to the FY13 state budget added the new sub-section that lets collectors e-bill motor vehicle, boat or farm animal excises, betterments and special assessments as well. Chapter 139 of the Acts of 2012, Section 84. Collectors should refer to the e-billing procedures in the annual property tax bill guidelines as they also apply to e-billing for other local taxes.

Motor Vehicle Excise Bills - Collectors do not have to display the taxpayer's driver's license on motor

vehicle excise bills issued on or after July 1, 2012. This requirement was eliminated by another outside section of the FY13 state budget. Chapter 139 of the Acts of 2012, Section 85. The change is a response to concerns about potential exposure under the state identity theft statute, G.L. c. 93H, and federal Driver's Privacy Protection Act, for inadvertent disclosures of this information.

Clause 22D Exemption - A full exemption will be granted taxpayers eligible for a Clause 22D property tax exemption on their domiciles in FY13 and subsequent years. Clause 22D exempts taxes of certain surviving spouses of service members or guardsmen who died as a proximate result of combat zone injuries or diseases. Previously, taxpayers received a full exemption for five years, but an amount no more than \$2,500 thereafter. This change was made by Section 8 of Chapter 108 of the Acts of 2012, known as the VALOR Act (An Act Relative to Veterans' Access, Livelihood, Opportunity and Resources). The Division's Taxpayer's Guide to Property Tax Exemptions for Veterans has been updated to reflect this change.

Veteran Work-off Abatement Program - The VALOR Act also adds a new 5N to G.L. c. 59, which allows cities and towns to create work-off abatement program for veterans. Section 8A of Chapter 108 of the Acts of 2012. The program work the same as the one communities may establish for seniors 60 or older under G.L. c. 59, 5K. Under the program, veterans may earn abatements of their property taxes by working for the community. Each community sets its own program and eligibility requirements, but the taxpayer's hourly earnings may not exceed the state minimum wage and the earned abatement may not exceed \$1,000, or if voted by legislative body, 125 hours of service. The earned abatement is not income for state tax and worker's compensation purposes. Communities must accept the new G.L. c. 59, 5N to operate the program for veterans. Acceptance is by vote of the community's legislative body, subject to charter. G.L. c. 4, 4.

Governor Patrick Announces Green Communities Milestone

During a State House event July 24th, Governor Deval Patrick joined state and local officials to announce that Massachusetts is now home to over 100 Green Communities. The Governor announced the designation of 17 new Green Communities, bringing the total number up to 103 cities and towns. Nearly half of Massachusetts residents, or 44 percent, now live in a Green Community.

With the Department of Energy Resources' (DOER) designation, Amherst, Ashland, Auburn, Berlin, Conway, Gill, Great Barrington, Huntington, Lakeville, Leominster, Northfield, Pelham, Richmond, Sunderland, Tisbury, Townsend, and West Tisbury will be eligible for nearly \$2.75 million in grants for local renewable power and energy efficiency projects. Participating communities have committed to five clean energy leadership criteria including cutting energy use by 20 percent over five years --spelled out in the nation-leading Green Communities Act, which was passed by the Legislature and signed by Governor Patrick in 2008.

For more information, please click [here](#).

August and September Municipal Calendar

August 1: Taxpayer

Quarterly Tax Bills Deadline for Paying 1st Quarterly Tax Bill Without Interest

According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.

August 1: Taxpayer

Annual Boat Excise Return Due

August 1: Accountant

Notification of Total Receipts of Preceding Year

The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.

August 10: Assessors

Deadline for Appealing EQVs to ATB (even numbered years only)

August 10: Assessors

Deadline for Appealing SOL Valuations to ATB (every 4th year after 2005)

August 15: Assessors

Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills

For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.

August 31: DOR/BOA

Issue Instructions for Determining Local and District Tax Rates

A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the town.

August 31: Assessors

Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills)

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